

REFERENCE TITLE: public expenditure transparency database

State of Arizona  
Senate  
Forty-ninth Legislature  
First Regular Session  
2009

## SB 1142

Introduced by

Senators Paton, Allen S, Gorman, Huppenthal, Pearce, Pierce;  
Representatives Antenori, Ash, Barnes, Court, Driggs, Gowan, Kavanagh,  
Lesko, Weiers J, Weiers JP: Senators Burns, Gould, Harper, Melvin,  
Verschoor; Representatives Crandall, Crump, Goodale, Hendrix, Jones,  
Murphy, Nichols, Quelland, Seel

AN ACT

AMENDING TITLE 9, CHAPTER 4, ARTICLE 8, ARIZONA REVISED STATUTES, BY ADDING SECTION 9-500.10; AMENDING TITLE 11, CHAPTER 3, ARTICLE 4, ARIZONA REVISED STATUTES, BY ADDING SECTION 11-500; AMENDING SECTION 41-725, ARIZONA REVISED STATUTES; RELATING TO PUBLIC FINANCE TRANSPARENCY.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Title 9, chapter 4, article 8, Arizona Revised Statutes, is  
3 amended by adding section 9-500.10, to read:

4 9-500.10. Comprehensive database of receipts and expenditures  
5 of city or town monies

6 A. THE GOVERNING BODY SHALL ESTABLISH AND MAINTAIN AN OFFICIAL  
7 INTERNET WEBSITE, WITH A SIMPLIFIED UNIFORM RESOURCE LOCATOR, THAT IS  
8 ELECTRONICALLY SEARCHABLE BY THE PUBLIC AT NO COST AND THAT CONTAINS A  
9 COMPREHENSIVE DATABASE OF RECEIPTS AND EXPENDITURES OF MONIES OF THE CITY OR  
10 TOWN. THIS SECTION APPLIES:

11 1. BEGINNING JANUARY 1, 2010 IN CITIES WITH A POPULATION OF MORE THAN  
12 THREE HUNDRED THOUSAND PERSONS.

13 2. BEGINNING JANUARY 1, 2011 IN CITIES AND TOWNS WITH A POPULATION OF  
14 THREE HUNDRED THOUSAND PERSONS OR LESS.

15 B. THE WEBSITE MUST PRESENT INFORMATION IN THE DATABASE IN A MANNER  
16 THAT IS INTUITIVE TO MEMBERS OF THE GENERAL PUBLIC AND IN A MANNER THAT  
17 ALLOWS USERS TO PROGRAMMATICALLY SEARCH AND ACCESS ALL DATA IN A SERIALIZED  
18 MACHINE READABLE FORMAT VIA A WEB-SERVICES APPLICATION PROGRAMMING INTERFACE,  
19 INCLUDING GRAPHICAL REPRESENTATIONS. THE DATABASE MUST ALLOW USERS TO:

20 1. SEARCH AND AGGREGATE PAYMENTS BY INDIVIDUAL MUNICIPAL BUDGET UNITS  
21 AND PROGRAMS.

22 2. SEARCH AND AGGREGATE PAYMENTS BY INDIVIDUAL VENDORS, INCLUDING THE  
23 TOTAL AMOUNT OF MUNICIPAL FUNDING AWARDED BY ALL BUDGET UNITS TO INDIVIDUAL  
24 VENDORS.

25 3. DOWNLOAD INFORMATION YIELDED BY A SEARCH OF THE DATABASE.

26 C. THE DATABASE SHALL INCLUDE THE FOLLOWING INFORMATION:

27 1. ANNUAL RECEIPTS OF REVENUES, INCLUDING:

28 (a) RECEIPTS OR DEPOSITS BY EACH MUNICIPAL BUDGET UNIT INTO FUNDS  
29 ESTABLISHED IN THE CITY OR TOWN.

30 (b) TAXES.

31 (c) EARNINGS BY EACH BUDGET UNIT, INCLUDING AMOUNTS COLLECTED FOR  
32 MERCHANDISE SOLD, SERVICES PERFORMED AND LICENSES, CERTIFICATIONS AND PERMITS  
33 ISSUED.

34 (d) REVENUE FROM THE USE OF PUBLICLY OWNED MONEY OR PROPERTY,  
35 INCLUDING LEASES AND LICENSES.

36 (e) GIFTS, DONATIONS AND GRANTS RECEIVED, INCLUDING AMOUNTS RECEIVED  
37 FROM THE FEDERAL AND STATE GOVERNMENT.

38 (f) ANY OTHER TYPE OF MUNICIPAL REVENUE, HOWEVER DENOMINATED OR  
39 DERIVED, DEPOSITED INTO MUNICIPAL FUNDS.

40 2. INDIVIDUAL EXPENDITURES AND DISBURSEMENTS OF MUNICIPAL REVENUES BY  
41 EACH BUDGET UNIT FROM MUNICIPAL FUNDS, AS APPLICABLE, INCLUDING:

42 (a) BOND PAYMENTS, DEBT SERVICE AND REDEMPTION CHARGES AND FEES.

43 (b) CONTRACTUAL SERVICES AND COOPERATIVE AGREEMENTS.

44 (c) COMMODITIES.

45 (d) CAPITAL OUTLAY.

1 (e) PAYMENTS TO OTHER LEVELS OF GOVERNMENT, INCLUDING TRIBAL  
2 GOVERNMENTS.

3 (f) ANY OTHER EXPENDITURE OR DISBURSEMENT OF MUNICIPAL REVENUE FROM  
4 THE MUNICIPAL FUNDS, HOWEVER DENOMINATED OR STRUCTURED.

5 (g) IF POSSIBLE, A LINK TO THE ACTUAL EXPENDITURE DOCUMENT.

6 D. EXPENDITURE DATA SHALL LIST:

7 1. THE MANNER OF PAYMENT, INCLUDING CHECK OR WARRANT OR CREDIT, DEBIT  
8 OR OTHER PURCHASE CARD.

9 2. THE FUNDING SOURCE, INCLUDING CATEGORICAL CODES AND THE ACCOUNTS  
10 THE EXPENDITURE IS APPROPRIATED FROM.

11 3. A STANDARDIZED DESCRIPTIVE TITLE OF THE TYPE AND PURPOSE OF THE  
12 TRANSACTION.

13 4. THE DATE AND AMOUNT OF EACH PAYMENT.

14 5. THE DEPARTMENT OR BUDGET UNIT MAKING THE PAYMENT.

15 6. THE NAME OF THE PERSON OR ENTITY RECEIVING THE PAYMENT, INCLUDING  
16 TO THE EXTENT PRACTICAL A PARENT ENTITY OF THE RECIPIENT IF THE RECIPIENT IS  
17 OWNED BY ANOTHER ENTITY.

18 7. THE PRIMARY LOCATION OF PERFORMANCE UNDER THE CONTRACT, INCLUDING  
19 THE CITY OR TOWN AND LEGISLATIVE DISTRICT.

20 E. THE DATABASE SHALL NOT INCLUDE:

21 1. TAX PAYMENT OR REFUND DATA THAT INCLUDE CONFIDENTIAL TAXPAYER  
22 INFORMATION.

23 2. PAYEES' ADDRESSES OR TELEPHONE NUMBERS, BUT THE WEBSITE MAY ALLOW  
24 PUBLIC ACCESS IN THE DATABASE TO INFORMATION IDENTIFYING THE COUNTY IN WHICH  
25 THE PAYEE IS LOCATED.

26 3. WORK PRODUCT IN ANTICIPATION OF LITIGATION OR INFORMATION SUBJECT  
27 TO ATTORNEY-CLIENT PRIVILEGE.

28 4. ANY OTHER INFORMATION THAT IS DESIGNATED BY LAW AS CONFIDENTIAL.  
29 THE GOVERNING BODY AND MUNICIPAL EMPLOYEES:

30 (a) MAY RELY ON A DETERMINATION MADE BY A BUDGET UNIT REGARDING  
31 CONFIDENTIALITY OF INFORMATION RELATING TO THE BUDGET UNIT'S EXPENDITURES.

32 (b) ARE IMMUNE FROM CIVIL LIABILITY FOR POSTING CONFIDENTIAL  
33 INFORMATION UNDER THIS SECTION IF THE POSTING IS IN RELIANCE ON THE BUDGET  
34 UNIT'S DETERMINATION RELATING TO CONFIDENTIALITY.

35 F. EACH MUNICIPAL BUDGET UNIT SHALL COOPERATE WITH THE GOVERNING BODY  
36 AS NECESSARY TO IMPLEMENT AND ADMINISTER THIS SECTION. EACH BUDGET UNIT  
37 SHALL PROVIDE TO THE GOVERNING BODY ANY ADDITIONAL DATA IN A MANNER AND  
38 SCHEDULE PRESCRIBED BY THE GOVERNING BODY THAT ARE REQUIRED TO BE INCLUDED IN  
39 THE DATABASE. THE DATABASE SHALL BE UPDATED WITHIN THIRTY DAYS AFTER THE END  
40 OF EACH FISCAL YEAR AND SHALL BE UPDATED AS NEW DATA BECOME AVAILABLE. THE  
41 DATA SHALL BE RETAINED IN THE DATABASE FOR AT LEAST TEN FULL FISCAL YEARS.

42 G. THE CITY OR TOWN SHALL INCLUDE A LINK TO THE DATABASE UNDER THIS  
43 SECTION IN THE CITY'S OR TOWN'S OFFICIAL WEBSITE. EACH MUNICIPAL BUDGET UNIT  
44 THAT MAINTAINS A GENERALLY ACCESSIBLE INTERNET WEBSITE, OR FOR WHICH A  
45 GENERALLY ACCESSIBLE WEBSITE IS MAINTAINED, SHALL INCLUDE A LINK ON THAT

1 WEBSITE TO THE DATABASE UNDER THIS SECTION. THE CITY OR TOWN SHALL INCLUDE  
2 IN ITS WEBSITE LINKS TO THE WEBSITE ESTABLISHED BY THE COUNTY IN WHICH THE  
3 CITY OR TOWN IS LOCATED PURSUANT TO SECTION 11-500 AND TO THE WEBSITE  
4 ESTABLISHED BY THIS STATE PURSUANT TO SECTION 41-725.

5 Sec. 2. Title 11, chapter 3, article 4, Arizona Revised Statutes, is  
6 amended by adding section 11-500, to read:

7 11-500. Comprehensive database of receipts and expenditures of  
8 county monies

9 A. THE COUNTY TREASURER SHALL ESTABLISH AND MAINTAIN AN OFFICIAL  
10 INTERNET WEBSITE, WITH A SIMPLIFIED UNIFORM RESOURCE LOCATOR, THAT IS  
11 ELECTRONICALLY SEARCHABLE BY THE PUBLIC AT NO COST AND THAT CONTAINS A  
12 COMPREHENSIVE DATABASE OF RECEIPTS AND EXPENDITURES OF COUNTY MONIES. THIS  
13 SECTION APPLIES:

14 1. BEGINNING JANUARY 1, 2010 IN COUNTIES WITH A POPULATION OF MORE  
15 THAN FIVE HUNDRED THOUSAND PERSONS.

16 2. BEGINNING JANUARY 1, 2011 IN COUNTIES WITH A POPULATION OF FIVE  
17 HUNDRED THOUSAND PERSONS OR LESS.

18 B. THE WEBSITE MUST PRESENT INFORMATION IN THE DATABASE IN A MANNER  
19 THAT IS INTUITIVE TO MEMBERS OF THE GENERAL PUBLIC AND IN A MANNER THAT  
20 ALLOWS USERS TO PROGRAMMATICALLY SEARCH AND ACCESS ALL DATA IN A SERIALIZED  
21 MACHINE READABLE FORMAT VIA A WEB-SERVICES APPLICATION PROGRAMMING INTERFACE,  
22 INCLUDING GRAPHICAL REPRESENTATIONS. THE DATABASE MUST ALLOW USERS TO:

23 1. SEARCH AND AGGREGATE PAYMENTS BY INDIVIDUAL COUNTY BUDGET UNITS AND  
24 PROGRAMS.

25 2. SEARCH AND AGGREGATE PAYMENTS BY INDIVIDUAL VENDORS, INCLUDING THE  
26 TOTAL AMOUNT OF COUNTY FUNDING AWARDED BY ALL BUDGET UNITS TO INDIVIDUAL  
27 VENDORS.

28 3. DOWNLOAD INFORMATION YIELDED BY A SEARCH OF THE DATABASE.

29 C. THE DATABASE SHALL INCLUDE THE FOLLOWING INFORMATION:

30 1. ANNUAL RECEIPTS OF REVENUES, INCLUDING:

31 (a) RECEIPTS OR DEPOSITS BY EACH COUNTY BUDGET UNIT INTO FUNDS  
32 ESTABLISHED IN THE COUNTY TREASURY.

33 (b) TAXES.

34 (c) EARNINGS BY EACH BUDGET UNIT, INCLUDING AMOUNTS COLLECTED FOR  
35 MERCHANDISE SOLD, SERVICES PERFORMED AND LICENSES, CERTIFICATIONS AND PERMITS  
36 ISSUED.

37 (d) REVENUE FROM THE USE OF PUBLICLY OWNED MONEY OR PROPERTY,  
38 INCLUDING LEASES AND LICENSES.

39 (e) GIFTS, DONATIONS AND GRANTS RECEIVED, INCLUDING AMOUNTS RECEIVED  
40 FROM THE FEDERAL AND STATE GOVERNMENT.

41 (f) ANY OTHER TYPE OF COUNTY REVENUE, HOWEVER DENOMINATED OR DERIVED,  
42 DEPOSITED INTO THE COUNTY TREASURY.

43 2. INDIVIDUAL EXPENDITURES AND DISBURSEMENTS OF COUNTY REVENUES BY  
44 EACH COUNTY BUDGET UNIT FROM FUNDS ESTABLISHED IN THE COUNTY TREASURY, AS  
45 APPLICABLE, INCLUDING:

1 (a) BOND PAYMENTS, DEBT SERVICE AND REDEMPTION CHARGES AND FEES.  
2 (b) CONTRACTUAL SERVICES AND COOPERATIVE AGREEMENTS.  
3 (c) COMMODITIES.  
4 (d) CAPITAL OUTLAY.  
5 (e) PAYMENTS TO OTHER LEVELS OF GOVERNMENT, INCLUDING TRIBAL  
6 GOVERNMENTS.  
7 (f) ANY OTHER EXPENDITURE OR DISBURSEMENT OF COUNTY REVENUE FROM THE  
8 COUNTY TREASURY, HOWEVER DENOMINATED OR STRUCTURED.  
9 (g) IF POSSIBLE, A LINK TO THE ACTUAL EXPENDITURE DOCUMENT.  
10 D. EXPENDITURE DATA SHALL LIST:  
11 1. THE MANNER OF PAYMENT, INCLUDING CHECK OR WARRANT OR CREDIT, DEBIT  
12 OR OTHER PURCHASE CARD.  
13 2. THE FUNDING SOURCE, INCLUDING CATEGORICAL CODES AND THE ACCOUNTS  
14 THE EXPENDITURE IS APPROPRIATED FROM.  
15 3. A STANDARDIZED DESCRIPTIVE TITLE OF THE TYPE AND PURPOSE OF THE  
16 TRANSACTION.  
17 4. THE DATE AND AMOUNT OF EACH PAYMENT.  
18 5. THE DEPARTMENT OR BUDGET UNIT MAKING THE PAYMENT.  
19 6. THE NAME OF THE PERSON OR ENTITY RECEIVING THE PAYMENT, INCLUDING  
20 TO THE EXTENT PRACTICAL A PARENT ENTITY OF THE RECIPIENT IF THE RECIPIENT IS  
21 OWNED BY ANOTHER ENTITY.  
22 7. THE PRIMARY LOCATION OF PERFORMANCE UNDER THE CONTRACT, INCLUDING  
23 THE CITY OR TOWN AND SUPERVISORIAL AND LEGISLATIVE DISTRICT.  
24 E. THE DATABASE SHALL NOT INCLUDE:  
25 1. TAX PAYMENT OR REFUND DATA THAT INCLUDE CONFIDENTIAL TAXPAYER  
26 INFORMATION.  
27 2. PAYEES' ADDRESSES OR TELEPHONE NUMBERS, BUT THE TREASURER MAY ALLOW  
28 PUBLIC ACCESS IN THE DATABASE TO INFORMATION IDENTIFYING THE COUNTY IN WHICH  
29 THE PAYEE IS LOCATED.  
30 3. WORK PRODUCT IN ANTICIPATION OF LITIGATION OR INFORMATION SUBJECT  
31 TO ATTORNEY-CLIENT PRIVILEGE.  
32 4. ANY OTHER INFORMATION THAT IS DESIGNATED BY LAW AS CONFIDENTIAL.  
33 THE TREASURER AND EMPLOYEES OF THE TREASURER:  
34 (a) MAY RELY ON A DETERMINATION MADE BY A BUDGET UNIT REGARDING  
35 CONFIDENTIALITY OF INFORMATION RELATING TO THE BUDGET UNIT'S EXPENDITURES.  
36 (b) ARE IMMUNE FROM CIVIL LIABILITY FOR POSTING CONFIDENTIAL  
37 INFORMATION UNDER THIS SECTION IF THE POSTING IS IN RELIANCE ON THE BUDGET  
38 UNIT'S DETERMINATION RELATING TO CONFIDENTIALITY.  
39 F. EACH COUNTY BUDGET UNIT SHALL COOPERATE WITH THE COUNTY TREASURER  
40 AS NECESSARY TO IMPLEMENT AND ADMINISTER THIS SECTION. EACH BUDGET UNIT  
41 SHALL PROVIDE TO THE TREASURER ANY ADDITIONAL DATA IN A MANNER AND SCHEDULE  
42 PRESCRIBED BY THE TREASURER THAT ARE REQUIRED TO BE INCLUDED IN THE DATABASE.  
43 THE DATABASE SHALL BE UPDATED WITHIN THIRTY DAYS AFTER THE END OF EACH FISCAL  
44 YEAR AND SHALL BE UPDATED AS NEW DATA BECOME AVAILABLE. THE DATA SHALL BE  
45 RETAINED IN THE DATABASE FOR AT LEAST TEN FULL FISCAL YEARS.

G. THE COUNTY SHALL INCLUDE A LINK TO THE DATABASE UNDER THIS SECTION IN THE COUNTY'S OFFICIAL WEBSITE. EACH COUNTY BUDGET UNIT THAT MAINTAINS A GENERALLY ACCESSIBLE INTERNET WEBSITE, OR FOR WHICH A GENERALLY ACCESSIBLE WEBSITE IS MAINTAINED, SHALL INCLUDE A LINK ON THAT WEBSITE TO THE DATABASE UNDER THIS SECTION. THE COUNTY SHALL INCLUDE IN ITS WEBSITE LINKS TO MUNICIPAL WEBSITES ESTABLISHED BY CITIES AND TOWNS IN THE COUNTY PURSUANT TO SECTION 9-500.10 AND TO THE WEBSITE ESTABLISHED BY THIS STATE PURSUANT TO SECTION 41-725.

Sec. 3. Section 41-725, Arizona Revised Statutes, is amended to read:

41-725. Comprehensive database of receipts and expenditures of state monies

A. On or before January 1, ~~2011~~ 2010, the department shall establish and maintain an official internet website, WITH A SIMPLIFIED UNIFORM RESOURCE LOCATOR, that is electronically searchable by the public at no cost and that contains a comprehensive database of receipts and expenditures of state monies.

B. The department must present information in the database in a manner that is intuitive to members of the general public AND IN A MANNER THAT ALLOWS USERS TO PROGRAMMATICALLY SEARCH AND ACCESS ALL DATA IN A SERIALIZED MACHINE READABLE FORMAT VIA A WEB-SERVICES APPLICATION PROGRAMMING INTERFACE, including graphical representations. The database must allow users to:

1. Search and aggregate payments by individual budget units and programs.

2. Search and aggregate payments by individual vendors, including the total amount of state funding awarded by all budget units to individual vendors.

3. Download information yielded by a search of the database.

C. The database shall include the following information:

1. Annual receipts of revenues, including:

(a) Receipts or deposits by each state budget unit into funds established in the state treasury.

(b) Taxes.

(c) Earnings by each budget unit, including amounts collected for merchandise sold, services performed and licenses, certifications and permits issued.

(d) Revenue from the use of publicly owned money or property, including leases and licenses.

(e) Gifts, donations and grants received, including amounts received from the federal government.

(f) Any other type of public revenue, however denominated or derived, deposited into the state treasury.

2. ~~Annual~~ INDIVIDUAL expenditures and disbursements of state revenues by each state budget unit from funds established in the state treasury, as applicable, including:

(a) Bond payments, debt service and redemption charges and fees.

1 (b) Contractual services and cooperative agreements.  
2 (c) Commodities.  
3 (d) Capital outlay.  
4 (e) Revenue sharing and other aid to other levels of government,  
5 including tribal governments.  
6 (f) Any other expenditure or disbursement of state revenue from the  
7 state treasury, however denominated or structured.  
8 (g) IF POSSIBLE, A LINK TO THE ACTUAL EXPENDITURE DOCUMENT.  
9 D. Expenditure data shall list:  
10 1. The manner of payment, including check or warrant or credit, debit  
11 or other purchase card.  
12 2. The funding source, including categorical codes and the state  
13 accounts the expenditure is appropriated from.  
14 3. A standardized descriptive title of the type and purpose of the  
15 transaction.  
16 4. The date and amount of each payment.  
17 5. The state agency or budget unit making the payment.  
18 6. The name of the person or entity receiving the payment, including  
19 to the extent practical a parent entity of the recipient if the recipient is  
20 owned by another entity.  
21 7. The primary location of performance under the contract, including  
22 the county, city or town and legislative district.  
23 E. The database shall not include:  
24 1. Tax payment or refund data that include confidential taxpayer  
25 information.  
26 2. Data relating to payments of state assistance to individual  
27 recipients.  
28 3. Payees' addresses or telephone numbers, but the department may  
29 allow public access in the database to information identifying the county in  
30 which the payee is located.  
31 4. Work product in anticipation of litigation or information subject  
32 to attorney-client privilege.  
33 5. Any other information that is designated by law as confidential or  
34 preapproved as confidential by the department pursuant to rule. The  
35 department and any officer or employee of the department:  
36 (a) May rely on a determination made by a budget unit regarding  
37 confidentiality of information relating to the budget unit's expenditures.  
38 (b) Are immune from civil liability for posting confidential  
39 information under this section if the posting is in reliance on the budget  
40 unit's determination relating to confidentiality.  
41 F. Each budget unit shall cooperate with the department as necessary  
42 to implement and administer this section. Each budget unit shall provide to  
43 the department any additional data in a manner and schedule prescribed by the  
44 department that are required to be included in the database. The database  
45 shall be updated within thirty days after the end of each fiscal year and may

1 SHALL be updated as new data become available. The data shall be retained in  
2 the database for at least ten full fiscal years.  
3 G. The governor, secretary of state, state treasurer and legislature  
4 shall include a link to the database under this section in their individual  
5 official websites. Each budget unit that maintains a generally accessible  
6 internet website, or for which a generally accessible website is maintained,  
7 shall include a link on that website to the database under this section. THE  
8 DEPARTMENT SHALL INCLUDE IN THE WEBSITE LINKS TO COUNTY, CITY AND TOWN  
9 WEBSITES ESTABLISHED PURSUANT TO SECTIONS 9-500.10 AND 11-500.